

Taxation statistics 2009–10

Table 3: Fund tax

Selected items for self managed superannuation funds for income years 1999–2000 to 2009–10^{1,2}

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 fund income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of fund statistics' section in the 'Superannuation funds' chapter of *Taxation statistics 2009–10*.

2 The statistics for the 1989–90 to 2009–10 income years reported in this table may not match the statistics reported in previous editions of *Taxation statistics* because the statistics for these income years have been updated in this edition.

3 New label added to 2007–08 tax return.

4 Label removed from 2007–08 tax return.

5 Known as Exempt section 274(7) contributions for 2006–07 and earlier income years

6 Known as Exempt section 275B contributions for 2006–07 and earlier income years.

7 Known as Transfer of taxable contributions for 2006–07 and earlier income years. The transfer of taxable contributions (deductions – item 9b E of the 2007 fund income tax return form) is no longer a separately listed item used to calculate total deductions. Instead, assessable employer contributions and assessable personal contributions (income – items 10 R1 and 10 R2 respectively from the 2008 onwards fund income tax return) are reported net of transferred out assessable contributions.

8 Known as S288A & 288B net previous income for 2006–07 and earlier income years

9 Label removed from 2007–08 tax return.

10 New label added to 2007–08 tax return.

11 New label added to 2008–09 tax return.

12 The 'Taxable income or loss' refers to item 11O found in the 'Deductions' section of the 2010 fund income tax return.

13 New label added to 2009–10 tax return.

14 The 'Taxable income' referred to here refers to the 'Taxable income' item 12A found in the 'Calculation statement' section of the 2010 fund income tax return.

15 Please refer to the 'Fund net tax' section in the 'Superannuation funds' chapter of *Taxation statistics 2009–10*.

16 Imputation credits from franked dividends paid on or after 1 July 2000 are shown in the 'Calculation statement' section of the fund annual income tax return as 'Refundable franking credits', also known as 'Refundable imputation credits' prior to 2003–04.

Note: The entrepreneurs' tax offset and associated Symplified Tax System (STS) labels applied to the 2005–06 and 2006–07 income years only. From the 2007–08 income year the STS ceased to exist. These labels have been removed from this table.

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		1999–2000	2000–01	2001–02	2002–03
Number of funds	No.	166,505	205,870	220,640	243,390
Information statement - income					
Net capital gain	No.	64,175	78,915	75,105	56,800
	\$	1,150,565,698	810,611,203	857,878,166	698,886,417
Gross rent and other leasing and hiring income	No.	24,830	30,420	31,940	35,110
	\$	450,393,540	577,832,882	646,726,116	762,541,841
Gross interest	No.	139,145	174,000	184,350	203,105
	\$	667,250,514	936,640,547	847,562,474	1,014,233,139
Forestry managed investment scheme income ³	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross foreign income	No.	33,840	54,910	68,495	80,000
	\$	29,768,480	63,867,846	93,276,978	131,180,619
Net foreign income	No.	34,705	55,160	68,640	80,030
	\$	33,715,407	48,549,783	90,600,836	129,683,297
Australian franking credits from a New Zealand company	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Transfers from foreign funds	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted	No.	n.a.	455	600	325
	\$	n.a.	659,755	648,158	459,586
Gross distribution from partnerships	No.	1,270	1,835	2,160	2,515
	\$	10,444,213	16,841,452	22,850,939	29,742,089
Dividends unfranked	No.	n.a.	85,800	86,435	100,950
	\$	n.a.	124,589,186	90,956,244	126,864,839
Dividends franked	No.	n.a.	129,695	138,870	148,465
	\$	n.a.	826,476,341	788,072,664	1,032,965,971
Franking Credit	No.	n.a.	129,740	138,920	148,485
	\$	n.a.	421,323,435	336,419,334	440,624,739
Gross dividends ⁴	No.	104,515	5	n.a.	n.a.
	\$	829,504,409	11,636	n.a.	n.a.

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		2003–04	2004–05	2005–06	2006–07
Number of funds	No.	268,875	286,090	304,240	341,340
Information statement - income					
Net capital gain	No.	76,010	108,040	126,895	161,550
	\$	1,289,011,576	2,327,362,755	3,736,286,953	6,371,400,220
Gross rent and other leasing and hiring income	No.	39,330	42,290	45,220	50,190
	\$	903,708,820	1,049,943,593	1,200,242,077	1,435,779,343
Gross interest	No.	229,330	247,965	265,740	292,300
	\$	1,317,698,790	1,687,339,691	2,050,900,168	2,712,590,887
Forestry managed investment scheme income ³	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross foreign income	No.	93,035	112,970	130,160	148,560
	\$	176,568,236	179,656,055	250,101,668	517,713,225
Net foreign income	No.	93,090	113,030	130,185	148,625
	\$	174,098,200	174,370,672	245,842,463	513,651,124
Australian franking credits from a New Zealand company	No.	835	700	655	575
	\$	8,779,214	2,117,291	2,303,004	3,591,617
Transfers from foreign funds	No.	n.a.	80	105	135
	\$	n.a.	3,636,935	6,728,661	16,141,479
Gross payments where ABN not quoted	No.	155	200	115	155
	\$	459,094	572,726	178,639	258,399
Gross distribution from partnerships	No.	2,910	3,160	3,360	3,670
	\$	41,671,623	48,136,538	53,775,552	61,887,021
Dividends unfranked	No.	111,435	120,875	135,190	149,050
	\$	135,412,331	190,528,362	205,810,943	267,329,029
Dividends franked	No.	162,615	175,735	188,880	205,740
	\$	1,565,698,798	2,286,187,732	2,844,850,662	3,771,306,500
Franking Credit	No.	162,630	175,750	188,900	205,760
	\$	669,169,632	978,051,601	1,216,925,379	1,614,992,964
Gross dividends ⁴	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.

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		2007–08	2008–09	2009–10
Number of funds	No.	362,590	377,500	373,195
Information statement - income				
Net capital gain	No.	166,460	62,250	60,675
	\$	6,352,895,161	1,592,374,520	2,095,908,502
Gross rent and other leasing and hiring income	No.	59,270	62,555	64,445
	\$	2,212,784,231	2,571,362,082	2,830,971,571
Gross interest	No.	323,085	342,985	343,475
	\$	4,657,575,045	4,920,102,657	3,690,271,669
Forestry managed investment scheme income ³	No.	335	530	660
	\$	4,953,760	6,469,534	7,626,686
Gross foreign income	No.	165,550	160,835	159,940
	\$	652,544,043	740,198,551	345,147,750
Net foreign income	No.	165,330	160,655	159,700
	\$	631,134,491	733,262,343	341,288,254
Australian franking credits from a New Zealand company	No.	720	535	630
	\$	276,037	219,483	269,166
Transfers from foreign funds	No.	60	50	45
	\$	6,760,002	14,522,688	1,829,717
Gross payments where ABN not quoted	No.	205	165	130
	\$	588,364	604,147	419,997
Gross distribution from partnerships	No.	4,105	4,030	4,020
	\$	96,649,678	96,313,312	101,313,135
Dividends unfranked	No.	166,480	168,530	174,900
	\$	309,486,459	330,475,314	410,719,188
Dividends franked	No.	226,300	237,445	239,925
	\$	3,701,964,511	4,007,585,707	3,630,527,318
Franking Credit	No.	226,310	237,400	239,875
	\$	1,583,474,952	1,715,374,297	1,554,012,016
Gross dividends ⁴	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.

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		1999–2000	2000–01	2001–02	2002–03
Gross distribution from trusts ⁴	No.	72,235	96,590	105,825	114,190
	\$	761,326,033	937,965,896	1,032,224,843	1,270,520,521
Gross payments subject to foreign resident withholding ⁴	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Assessable contributions ³	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross taxable employer contributions	No.	110,555	131,435	136,515	146,160
	\$	3,282,434,806	3,621,826,957	3,969,659,282	4,504,426,471
Gross taxable employee or depositor contributions	No.	15,220	17,430	19,265	21,360
	\$	423,093,662	483,963,705	597,170,243	720,681,346
No TFN quoted contributions ³	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Contributions excluded by trustee ⁵	No.	505	710	695	570
	\$	31,844,419	44,853,400	49,144,085	41,813,271
Pre 1 July 1988 funding credits ⁶	No.	60	75	60	50
	\$	5,164,265	3,608,280	3,632,929	2,103,444
Transfer of liability to life insurance company of PST ⁷	No.	190	170	135	110
	\$	3,675,664	6,101,433	3,900,343	199,932,282
Other income	No.	21,055	26,985	30,070	23,880
	\$	221,660,328	208,914,801	278,490,374	212,158,804
Assessable income due to changed tax status ⁸	No.	5	10	20	20
	\$	10,589	543,201	2,242,541	3,415,312
Net private company dividends and other excessive non-arm's length income ⁹	No.	45	45	60	65
	\$	1,907,652	676,321	1,690,586	3,526,913
Net non-arm's length private company dividends ¹⁰	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Net non-arms length trust distributions ¹⁰	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Net other non-arms length income ¹⁰	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Net non-arm's length income subject to 45% tax rate ¹⁰	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.

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		2003–04	2004–05	2005–06	2006–07
Gross distribution from trusts ⁴	No.	127,945	142,580	158,185	176,030
	\$	1,503,217,580	1,821,228,096	2,118,060,958	2,654,535,354
Gross payments subject to foreign resident withholding ⁴	No.	n.a.	530	340	250
	\$	n.a.	351,251	350,127	241,326
Assessable contributions ³	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Gross taxable employer contributions	No.	157,270	162,000	172,045	187,610
	\$	4,654,609,613	4,791,205,427	7,314,225,072	10,704,504,074
Gross taxable employee or depositor contributions	No.	26,740	30,210	42,985	67,575
	\$	892,302,530	1,101,587,199	2,466,499,653	5,789,630,556
No TFN quoted contributions ³	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Contributions excluded by trustee ⁵	No.	605	520	345	370
	\$	56,493,041	47,480,525	35,620,433	115,373,673
Pre 1 July 1988 funding credits ⁶	No.	50	55	45	55
	\$	3,070,053	3,778,467	1,471,806	11,852,661
Transfer of liability to life insurance company of PST ⁷	No.	65	50	55	40
	\$	797,828	440,919	492,048	1,995,309
Other income	No.	28,600	28,960	31,685	36,395
	\$	276,105,215	279,381,602	308,260,398	478,650,726
Assessable income due to changed tax status ⁸	No.	25	20	10	20
	\$	4,513,837	6,723,867	148,588	1,069,961
Net private company dividends and other excessive non-arm's length income ⁹	No.	75	75	65	55
	\$	6,608,989	2,634,738	1,437,445	2,887,465
Net non-arm's length private company dividends ¹⁰	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Net non-arms length trust distributions ¹⁰	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Net other non-arms length income ¹⁰	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Net non-arm's length income subject to 45% tax rate ¹⁰	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.

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		2007–08	2008–09	2009–10
Gross distribution from trusts ⁴	No.	200,945	199,795	198,780
	\$	3,319,223,368	2,790,993,073	2,477,569,647
Gross payments subject to foreign resident withholding ⁴	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.
Assessable contributions ³	No.	236,010	239,710	230,795
	\$	14,378,283,359	13,987,531,029	8,565,356,753
Gross taxable employer contributions	No.	196,410	202,005	194,835
	\$	9,694,112,804	9,625,745,063	6,080,909,560
Gross taxable employee or depositor contributions	No.	61,805	59,210	54,895
	\$	4,683,248,570	4,360,618,675	2,484,382,802
No TFN quoted contributions ³	No.	95	135	30
	\$	1,409,530	1,423,450	322,096
Contributions excluded by trustee ⁵	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.
Pre 1 July 1988 funding credits ⁶	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.
Transfer of liability to life insurance company of PST ⁷	No.	55	45	40
	\$	529,193	275,266	279,948
Other income	No.	38,880	38,335	39,460
	\$	506,158,080	394,472,743	494,747,110
Assessable income due to changed tax status ⁸	No.	60	70	65
	\$	1,381,845	5,185,052	932,249
Net private company dividends and other excessive non-arm's length income ⁹	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.
Net non-arm's length private company dividends ¹⁰	No.	10	5	20
	\$	2,603,645	79,732	570,270
Net non-arms length trust distributions ¹⁰	No.	50	40	50
	\$	1,666,790	474,517	654,798
Net other non-arms length income ¹⁰	No.	45	40	25
	\$	970,164	765,370	503,003
Net non-arm's length income subject to 45% tax rate ¹⁰	No.	110	90	100
	\$	5,240,599	1,319,619	1,728,071

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		1999–2000	2000–01	2001–02	2002–03
Total income	No.	160,345	199,600	213,620	234,720
	\$	8,193,765,021	9,017,411,379	9,563,192,704	10,950,731,285
Information statement - deductions					
Exempt current pension income	No.	9,760	14,425	17,690	21,410
	\$	441,666,943	656,639,364	720,951,897	905,113,349
Interest expenses within Australia	No.	4,270	6,870	8,755	10,175
	\$	2,714,514	4,477,551	9,842,867	12,705,575
Interest expenses overseas	No.	70	105	85	110
	\$	97,201	217,423	115,252	104,780
Total salary & wage expenses	No.	70	110	105	100
	\$	911,120	2,276,495	2,271,966	2,212,886
Capital works deductions	No.	n.a.	3,350	4,130	4,570
	\$	n.a.	11,857,640	16,129,280	16,850,353
Deduction for decline in value of depreciating assets	No.	12,760	16,510	15,165	16,330
	\$	74,265,819	79,292,714	54,311,074	49,596,594
Small business and general business tax break ¹¹	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Group life & disability premiums	No.	n.a.	17,770	21,745	25,570
	\$	n.a.	41,501,671	54,761,638	78,825,762
Death benefit increase ³	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Approved auditor fee	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Investment expenses	No.	n.a.	31,775	40,800	47,490
	\$	n.a.	87,819,082	131,850,466	183,570,090
Management/administration expenses	No.	n.a.	103,645	131,180	156,880
	\$	n.a.	199,436,480	275,439,912	342,387,626
Forestry managed investment scheme deduction	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.

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		2003–04	2004–05	2005–06	2006–07
Total income	No.	259,560	276,490	294,105	325,575
	\$	13,443,065,842	16,751,360,076	23,772,826,742	36,400,448,045
Information statement - deductions					
Exempt current pension income	No.	26,930	34,300	44,350	54,480
	\$	1,469,847,916	2,473,503,360	3,781,882,058	6,087,473,783
Interest expenses within Australia	No.	12,475	13,800	18,285	23,415
	\$	14,155,187	18,834,748	33,498,513	48,610,590
Interest expenses overseas	No.	175	200	240	300
	\$	216,931	221,211	430,671	396,987
Total salary & wage expenses	No.	105	120	100	110
	\$	2,013,514	3,577,214	4,594,358	4,439,323
Capital works deductions	No.	5,315	5,835	6,020	6,380
	\$	19,853,931	22,991,946	24,092,724	26,597,809
Deduction for decline in value of depreciating assets	No.	17,900	18,975	19,960	21,380
	\$	48,622,585	49,512,386	51,344,297	54,689,293
Small business and general business tax break ¹¹	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Group life & disability premiums	No.	30,350	34,425	38,380	41,995
	\$	85,412,876	106,090,154	124,498,441	147,116,762
Death benefit increase ³	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Approved auditor fee	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Investment expenses	No.	58,785	67,890	75,275	86,155
	\$	234,351,249	298,697,083	408,344,963	511,352,831
Management/administration expenses	No.	190,650	214,350	233,290	258,260
	\$	457,938,193	565,023,815	672,276,570	801,673,497
Forestry managed investment scheme deduction	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.

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		2007–08	2008–09	2009–10
Total income	No.	351,790	370,805	367,955
	\$	37,768,829,561	33,168,167,600	26,205,491,049
Information statement - deductions				
Exempt current pension income	No.	111,435	136,635	151,315
	\$	11,829,780,550	10,484,425,238	10,260,976,912
Interest expenses within Australia	No.	29,380	31,010	24,750
	\$	84,034,999	116,957,355	137,620,581
Interest expenses overseas	No.	775	845	705
	\$	1,901,330	2,533,152	2,801,293
Total salary & wage expenses	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.
Capital works deductions	No.	6,805	6,980	7,160
	\$	29,199,756	31,493,011	32,762,293
Deduction for decline in value of depreciating assets	No.	21,985	22,550	22,595
	\$	57,406,697	61,164,149	64,233,568
Small business and general business tax break ¹¹	No.	n.a.	105	75
	\$	n.a.	515,898	528,011
Group life & disability premiums	No.	46,060	50,425	53,545
	\$	175,750,088	210,888,017	243,240,154
Death benefit increase ³	No.	285	320	400
	\$	11,042,192	6,954,712	10,550,540
Approved auditor fee	No.	134,630	167,270	184,600
	\$	90,882,745	110,228,612	113,866,773
Investment expenses	No.	97,410	101,740	103,290
	\$	606,352,533	509,395,768	485,129,542
Management/administration expenses	No.	279,470	290,910	288,995
	\$	784,196,660	747,940,938	712,989,190
Forestry managed investment scheme deduction	No.	875	925	590
	\$	13,473,719	15,624,354	4,295,567

Taxation statistics 2009–10

Table 3: Fund tax

Selected items for self managed superannuation funds for income years 1999–2000 to 2009–10^{1,2}

		1999–2000	2000–01	2001–02	2002–03
Exempt S290A income	No.	95	190	145	150
	\$	2,003,425	4,491,493	2,158,624	3,581,844
Other deductions	No.	153,530	113,835	102,060	94,050
	\$	524,398,064	382,441,207	345,440,705	323,642,272
Tax losses deducted	No.	2,975	4,050	4,790	6,230
	\$	16,499,530	18,104,736	21,502,249	23,561,778
Total deductions	No.	155,285	195,340	208,070	226,250
	\$	1,066,232,280	1,494,657,289	1,638,676,273	2,142,085,191
Taxable income or loss ¹²	No.	155,810	191,950	204,305	223,780
	\$	6,762,886,279	7,522,754,107	7,924,515,607	8,808,644,631
Losses information					
Tax losses carried forward to later income years	No.	7,400	10,910	14,650	16,635
	\$	64,054,807	92,127,421	114,297,774	140,748,512
Net capital losses carried forward to later income years	No.	20,725	36,965	50,705	72,975
	\$	285,578,200	644,729,097	1,078,666,502	1,862,297,695
Other information					
Intangible depreciating assets first deducted	No.	n.a.	n.a.	130	160
	\$	n.a.	n.a.	1,269,405	1,489,703
Other depreciating assets first deducted	No.	n.a.	n.a.	3,110	3,340
	\$	n.a.	n.a.	88,448,436	91,196,210
Termination value-intangible depreciating assets	No.	n.a.	n.a.	105	100
	\$	n.a.	n.a.	3,567,118	2,796,403
Termination value of other depreciating assets	No.	n.a.	n.a.	3,845	3,100
	\$	n.a.	n.a.	153,002,296	129,681,677
Total investments	No.	156,090	190,870	206,125	230,780
	\$	60,418,228,232	90,600,629,957	92,174,072,503	107,017,177,027
Number of members	No.	16,540,280	49,099,550	79,734,715	64,148,070
Number of payments received from non-resident superannuation	\$	n.a.	n.a.	n.a.	n.a.
Attributed foreign income - listed country	No.	50	80	5	5
	\$	631,105	1,186,018	21,131	32,383

Taxation statistics 2009–10

Table 3: Fund tax

Selected items for self managed superannuation funds for income years 1999–2000 to 2009–10^{1,2}

		2003–04	2004–05	2005–06	2006–07
Exempt S290A income	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Other deductions	No.	85,415	81,215	76,880	75,640
	\$	306,931,118	305,522,949	302,596,472	336,422,007
Tax losses deducted	No.	7,755	7,725	7,955	7,590
	\$	35,965,097	31,294,761	36,949,211	43,624,347
Total deductions	No.	252,460	271,450	287,080	313,485
	\$	2,676,106,425	3,875,726,211	5,441,003,425	8,064,398,774
Taxable income or loss ¹²	No.	245,770	259,710	273,960	305,010
	\$	10,766,957,798	12,875,692,919	18,331,642,756	28,335,642,307
Losses information					
Tax losses carried forward to later income years	No.	17,210	17,885	17,495	18,575
	\$	138,427,539	147,887,262	159,209,944	162,562,701
Net capital losses carried forward to later income years	No.	81,295	69,065	61,485	53,770
	\$	2,178,553,589	2,018,972,411	1,825,741,266	1,750,421,505
Other information					
Intangible depreciating assets first deducted	No.	150	120	130	135
	\$	1,141,633	1,765,293	1,064,462	551,723
Other depreciating assets first deducted	No.	4,950	3,815	3,450	3,710
	\$	321,633,041	1,199,988,719	88,696,784	122,844,262
Termination value-intangible depreciating assets	No.	105	110	135	105
	\$	1,174,623	2,016,052	1,950,323	3,549,232
Termination value of other depreciating assets	No.	2,435	2,215	2,145	2,045
	\$	124,581,488	121,189,948	103,989,064	1,856,432,875
Total investments	No.	258,640	277,440	295,055	330,665
	\$	127,439,759,656	160,848,407,837	204,095,220,151	309,910,074,306
Number of members	No.	42,565,170	16,597,500	23,122,500	27,575,345
Number of payments received from non-resident superannuation	\$	n.a.	1,067	919	1,349
Attributed foreign income - listed country	No.	5	10	120	45
	\$	3,702	17,782	27,931	19,008

Taxation statistics 2009–10

Table 3: Fund tax

Selected items for self managed superannuation funds for income years 1999–2000 to 2009–10^{1,2}

		2007–08	2008–09	2009–10
Exempt S290A income	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.
Other deductions	No.	73,575	72,080	69,035
	\$	427,632,084	383,157,063	251,944,952
Tax losses deducted	No.	7,385	7,070	7,940
	\$	40,324,649	43,450,801	53,679,509
Total deductions	No.	344,970	365,195	364,480
	\$	14,151,978,002	12,724,729,068	12,374,618,885
Taxable income or loss ¹²	No.	313,790	322,765	314,330
	\$	23,612,467,761	20,450,327,985	13,832,494,566
Losses information				
Tax losses carried forward to later income years	No.	19,265	27,205	32,110
	\$	212,060,722	366,177,843	309,486,839
Net capital losses carried forward to later income years	No.	70,485	153,185	164,810
	\$	2,534,027,001	10,271,208,701	12,646,846,510
Other information				
Intangible depreciating assets first deducted	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.
Other depreciating assets first deducted	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.
Termination value-intangible depreciating assets	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.
Termination value of other depreciating assets	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.
Total investments	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.
Number of members	No.	n.a.	n.a.	n.a.
Number of payments received from non-resident superannuation	\$	n.a.	n.a.	n.a.
Attributed foreign income - listed country	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.

Taxation statistics 2009–10

Table 3: Fund tax

Selected items for self managed superannuation funds for income years 1999–2000 to 2009–10^{1,2}

		1999–2000	2000–01	2001–02	2002–03
Attributed foreign income - section 404 country	No.	5	5	5	n.a.
	\$	46,747	2,583	601	n.a.
Attributed foreign income - unlisted country	No.	25	15	5	30
	\$	250,364	13,880	43,854	983,773
Attributed foreign income - FIF/FLP income	No.	55	90	155	310
	\$	220,020	1,673,561	969,260	5,363,004
Attributed foreign income	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Net assets available to pay benefits	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Tax spared foreign tax credits	No.	250	470	740	605
	\$	39,844	88,149	206,093	55,608
Taxation of financial arrangements					
TOFA total gains ¹³	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
TOFA total losses ¹³	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment ¹³	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Calculation statement					
Taxable income ¹⁴	No.	150,965	182,475	191,630	209,705
	\$	6,830,421,478	7,563,010,165	7,967,515,811	8,862,684,596
Gross tax	No.	150,965	182,465	191,630	209,705
	\$	1,027,582,724	1,138,015,375	1,198,778,158	1,333,346,387
Foreign tax credits	No.	24,960	41,285	52,640	64,230
	\$	1,576,884	2,521,079	5,058,163	6,625,368

Taxation statistics 2009–10

Table 3: Fund tax

Selected items for self managed superannuation funds for income years 1999–2000 to 2009–10^{1,2}

		2003–04	2004–05	2005–06	2006–07
Attributed foreign income - section 404 country	No.	5	n.a.	40	20
	\$	426	n.a.	3,544	7,380
Attributed foreign income - unlisted country	No.	5	25	25	10
	\$	2	50,229	227,566	54,795
Attributed foreign income - FIF/FLP income	No.	30	35	40	40
	\$	121,102	315,049	395,687	709,343
Attributed foreign income	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Net assets available to pay benefits	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Tax spared foreign tax credits	No.	705	735	330	175
	\$	599,616	2,296,159	130,679	41,322
Taxation of financial arrangements					
TOFA total gains ¹³	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
TOFA total losses ¹³	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment ¹³	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Calculation statement					
Taxable income ¹⁴	No.	231,655	245,145	259,835	289,610
	\$	10,810,950,027	12,924,389,619	18,388,124,184	28,391,777,357
Gross tax	No.	231,650	245,140	259,825	289,595
	\$	1,627,140,957	1,943,987,377	2,761,066,137	4,262,582,639
Foreign tax credits	No.	75,440	91,455	105,310	117,640
	\$	11,004,631	12,913,110	17,973,908	27,722,794

Taxation statistics 2009–10

Table 3: Fund tax

Selected items for self managed superannuation funds for income years 1999–2000 to 2009–10^{1,2}

		2007–08	2008–09	2009–10
Attributed foreign income - section 404 country	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.
Attributed foreign income - unlisted country	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.
Attributed foreign income - FIF/FLP income	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.
Attributed foreign income	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.
Net assets available to pay benefits	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.
Tax spared foreign tax credits	No.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.
Taxation of financial arrangements				
TOFA total gains ¹³	No.	n.a.	n.a.	10
	\$	n.a.	n.a.	502,907
TOFA total losses ¹³	No.	n.a.	n.a.	15
	\$	n.a.	n.a.	784,230
TOFA transitional balancing adjustment ¹³	No.	n.a.	n.a.	5
	\$	n.a.	n.a.	3,051,656
Calculation statement				
Taxable income ¹⁴	No.	298,190	301,035	287,620
	\$	23,723,533,029	20,596,218,057	13,946,549,929
Gross tax	No.	298,185	300,990	287,515
	\$	3,562,132,321	3,092,734,453	2,092,476,421
Foreign tax credits	No.	123,380	108,165	103,685
	\$	32,744,252	19,201,611	11,347,422

Taxation statistics 2009–10

Table 3: Fund tax

Selected items for self managed superannuation funds for income years 1999–2000 to 2009–10^{1,2}

		1999–2000	2000–01	2001–02	2002–03
Rebates/tax offsets	No.	98,080	34,315	25,815	10,235
	\$	226,098,390	74,973,441	43,618,172	17,553,758
Net tax ¹⁵	No.	140,525	192,740	205,950	226,025
	\$	766,600,119	624,895,345	775,133,960	792,302,711
Section 102AAM interest charge	No.	70	60	30	25
	\$	154,050	65,062	24,164	5,052
Credit for interest on early payments – amount of interest	No.	245	225	160	135
	\$	35,726	42,307	11,635	16,919
Credit for tax withheld – foreign resident withholding	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Credit for tax withheld where ABN/TFN not quoted	No.	n.a.	455	595	35,260
	\$	n.a.	254,082	215,661	15,681,545
Refundable franking credits ¹⁶	No.	44,280	129,560	146,445	162,730
	\$	33,442,777	435,625,510	374,967,863	516,864,551
Credit for no TFN tax offset	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Credit for interest on no TFN tax offset	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Credit for refundable national rental affordability scheme tax offset_Amt	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total rebates/tax offsets	No.	100,045	65,410	69,170	70,290
	\$	227,687,535	77,494,521	48,676,335	24,179,125
PAYG instalments raised	No.	46,910	97,350	106,265	123,820
	\$	237,540,383	450,296,268	588,113,786	670,647,382
Supervisory levy	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total amount of tax payable/refundable	No.	141,555	193,100	207,075	228,075
	\$	529,034,602	173,477,211	183,210,812	105,961,917

Taxation statistics 2009–10

Table 3: Fund tax

Selected items for self managed superannuation funds for income years 1999–2000 to 2009–10^{1,2}

		2003–04	2004–05	2005–06	2006–07
Rebates/tax offsets	No.	7,990	7,840	5,425	2,375
	\$	15,263,988	15,110,265	15,122,057	6,843,863
Net tax ¹⁵	No.	249,770	265,505	282,490	313,455
	\$	829,947,486	798,100,789	1,349,924,623	2,395,077,946
Section 102AAM interest charge	No.	30	15	40	65
	\$	42,151	7,069	27,717	7,929
Credit for interest on early payments – amount of interest	No.	175	130	110	150
	\$	9,233	5,297	9,098	6,177
Credit for tax withheld – foreign resident withholding	No.	n.a.	495	1,795	1,850
	\$	n.a.	41,659	349,675	386,160
Credit for tax withheld where ABN/TFN not quoted	No.	43,510	45,895	43,450	49,005
	\$	20,141,700	27,228,109	29,798,840	41,284,347
Refundable franking credits ¹⁶	No.	179,060	193,985	207,260	229,545
	\$	770,925,347	1,117,865,699	1,378,048,528	1,832,941,834
Credit for no TFN tax offset	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Credit for interest on no TFN tax offset	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Credit for refundable national rental affordability scheme tax offset_Amt	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total rebates/tax offsets	No.	79,585	94,770	107,725	118,905
	\$	26,268,619	28,023,375	33,095,965	34,566,657
PAYG instalments raised	No.	151,070	165,010	177,955	194,435
	\$	817,877,474	921,358,810	1,107,784,937	1,574,097,290
Supervisory levy	No.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.
Total amount of tax payable/refundable	No.	252,865	269,135	286,530	317,575
	\$	-8,036,495	-150,462,177	212,015,078	779,325,773

Taxation statistics 2009–10

Table 3: Fund tax

Selected items for self managed superannuation funds for income years 1999–2000 to 2009–10^{1,2}

		2007–08	2008–09	2009–10
Rebates/tax offsets	No.	2,540	2,900	1,595
	\$	5,953,840	5,191,347	2,503,936
Net tax ¹⁵	No.	335,410	349,835	345,425
	\$	1,650,781,286	1,078,834,341	287,383,309
Section 102AAM interest charge	No.	40	45	40
	\$	9,558	26,225	33,439
Credit for interest on early payments – amount of interest	No.	135	70	15
	\$	16,844	12,869	587
Credit for tax withheld – foreign resident withholding	No.	1,795	2,155	2,235
	\$	584,286	483,382	320,291
Credit for tax withheld where ABN/TFN not quoted	No.	57,200	46,725	46,610
	\$	52,570,617	33,693,603	26,938,360
Refundable franking credits ¹⁶	No.	254,085	263,750	265,500
	\$	1,872,671,892	1,983,741,112	1,787,683,594
Credit for no TFN tax offset	No.	n.a.	4,230	3,925
	\$	n.a.	3,211,496	2,611,976
Credit for interest on no TFN tax offset	No.	n.a.	1,000	785
	\$	n.a.	753,803	647,475
Credit for refundable national rental affordability scheme tax offset_Amt	No.	n.a.	380	75
	\$	n.a.	2,011,028	370,807
Total rebates/tax offsets	No.	124,705	110,105	104,740
	\$	38,698,092	24,392,958	13,851,358
PAYG instalments raised	No.	211,315	216,620	202,675
	\$	1,985,224,517	2,037,403,193	1,622,496,136
Supervisory levy	No.	362,590	377,500	373,195
	\$	54,388,650	56,624,700	55,979,250
Total amount of tax payable/refundable	No.	362,500	377,305	373,025
	\$	-333,204,215	-936,133,123	-1,305,244,904